



ntc industries limited

(AN ISO 9001-2015 COMPANY)

REGD. OFFICE : 149 B. T. ROAD, P.O. KAMARHATI, KOLKATA - 700 058, PH : +91 75950 46807 / 13

9th November, 2023

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001
Scrip Code: 526723

To,
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata - 700 001
Scrip Code: 28044

Sub: Outcome of Board Meeting

Dear Sir/Madam,

We wish to inform you that pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') the Board of Directors at its meeting held today, i.e., 9th November, 2023 has inter-alia approved/ taken on record the Un-Audited Financial Results (Standalone & Consolidated) for the quarter and half year ended 30th September, 2023 along with the Limited Review Report issued by the Statutory Auditors of the Company enclosed herewith and marked as **Annexure**.

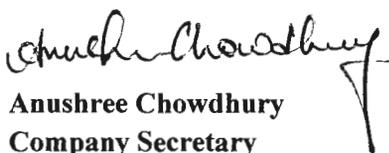
The meeting held commenced at 3:00 p.m. and concluded at 7:45 p.m.

This is for your information & records.

Thanking you,

Yours faithfully,

For **ntc industries limited**


Anushree Chowdhury
Company Secretary
& Compliance Officer



Encl: as above

R. RAMPURIA & COMPANY

Chartered Accountants

Independent Auditor's Review Report on the quarter and half year ended Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors,
NTC Industries Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of NTC Industries Limited (the 'Company') for the quarter and half year ended September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the

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Telephone+91 33 46000001, 46000020



R. RAMPURIA & COMPANY

Chartered Accountants

Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **R. RAMPURIA & COMPANY,**

Chartered Accountants

FRN: 325211E



(CA Rajendra Rampuria)

(Partner)

Membership Number: 108771



Date: 09-11-2023

Place: Kolkata

UDIN: 23108771BGTZMX8917

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R. RAMPURIA & COMPANY

Chartered Accountants

Independent Auditor's Review Report on the quarter and half year ended Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors,
NTC Industries Limited**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of NTC Industries Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter and half year ended September 30, 2023 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

- i. NTCIL Realty Private Limited
- ii. NTCIL Siliguri Estate Private Limited

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R. RAMPURIA & COMPANY

Chartered Accountants

iii. NTCIL Infrastructure Private Limited

iv. NTCIL Real Estate Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of four subsidiaries, whose interim financial results includes total net assets of Rs. 3,076.35 lakhs as at September 30, 2023, total revenue of Rs. 208.58 lakhs & Rs. 455.35 lakhs, total net profit after tax of Rs. 110.28 lakhs & Rs. 259.65 lakhs and total comprehensive income of Rs. Nil & Rs. Nil, for the quarter September 30, 2023 & half year ended September 30, 2023 respectively included in the consolidated unaudited financial results as considered in the consolidated unaudited financial results. This interim financial result has been reviewed by other auditor, whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of the other auditor and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

For R. RAMPURIA & COMPANY,

Chartered Accountants

FRN: 325211E



(CA Rajendra Rampuria)

(Partner)

Membership Number: 108771



Date: 09-11-2023

Place: Kolkata

UDIN: 23108771BGTZMY8175

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ntc industries limited
Reg. Off: 149, B.T. Road, Kamarhati, Kolkata - 700058

(Rs. In lakhs)

Statement of Standalone Un-Audited Financial Results for the Quarter and Half year Ended 30th September, 2023

| Sl. No. | Particulars | Standalone | | | | | |
|---------|--|----------------|----------------|----------------|-----------------|----------------|----------------|
| | | Quarter ended | | | Half Year Ended | | Year ended |
| | | 30.09.2023 | 30.06.2023 | 30.09.2022 | 30.09.2023 | 30.09.2022 | 31.03.2023 |
| | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Audited) | |
| | (Refer Notes Below) | | | | | | |
| 1 | Income from operations | | | | | | |
| | Revenue from Operations | | | | | | |
| | (a) Gross revenue from sales of products | 747.20 | 966.79 | 1491.47 | 1713.99 | 2487.82 | 3860.18 |
| | (b) Other operating income | 86.42 | 103.04 | 114.74 | 189.46 | 226.28 | 458.21 |
| | Other Income | 168.30 | 162.27 | 126.88 | 330.58 | 258.88 | 270.74 |
| | Total income | 1001.93 | 1232.10 | 1733.09 | 2234.03 | 2972.98 | 4589.13 |
| 2 | Expenses | | | | | | |
| | (a) Cost of materials consumed | 356.16 | 446.64 | 432.86 | 802.80 | 655.03 | 1030.39 |
| | (b) Purchases of stock-in-trade | 50.30 | 31.12 | 618.07 | 81.42 | 1,086.45 | 1802.75 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 19.52 | 66.23 | (27.69) | 85.75 | (42.82) | (84.77) |
| | (d) Excise Duty & GST | 64.02 | 78.54 | 63.02 | 142.56 | 143.24 | 280.81 |
| | (e) Employee benefits expense | 72.76 | 73.45 | 70.77 | 146.21 | 139.83 | 294.52 |
| | (f) Finance costs | 11.71 | 8.99 | 9.92 | 20.70 | 24.44 | 45.77 |
| | (g) Depreciation and amortisation expense | 20.22 | 14.81 | 16.77 | 35.03 | 32.28 | 65.07 |
| | (h) Other expenses | 251.75 | 248.95 | 310.18 | 500.70 | 528.26 | 908.32 |
| | Total expenses | 846.44 | 968.73 | 1493.90 | 1815.17 | 2566.71 | 4342.86 |
| 3 | Profit/(Loss) before Exceptional Items (1-2) | 155.48 | 263.37 | 239.19 | 418.86 | 406.27 | 246.28 |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit/(Loss) before tax (3-4) | 155.48 | 263.37 | 239.19 | 418.86 | 406.27 | 246.28 |
| 6 | Tax expense | (27.56) | 65.12 | 55.67 | 37.56 | 81.83 | 81.52 |
| | (a) For current income tax | 19.27 | 65.12 | 55.67 | 84.39 | 81.83 | 41.11 |
| | (b) Tax adjustments for earlier years | (46.83) | - | - | (46.83) | - | - |
| | (c) For Deferred Tax | - | - | - | - | - | 40.41 |
| 7 | Net Profit / (Loss) for the period (5-6) | 183.04 | 198.25 | 183.52 | 381.30 | 324.44 | 164.76 |
| 8 | Other Comprehensive Income | (45.99) | 251.87 | 82.53 | 205.88 | 15.12 | (6.26) |
| 9 | Total Comprehensive Income (7+8) | 137.05 | 450.13 | 266.05 | 587.18 | 339.56 | 158.50 |
| 10 | Paid-up equity share capital (Face Value of Rs.10/- each) | 1194.40 | 1194.40 | 1194.40 | 1194.40 | 1194.40 | 1194.40 |
| 11 | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | | | | | | 4876.73 |
| 12 | Earnings per share (EPS) in Rs. | | | | | | |
| | (a) Basic EPS | 1.53 | 1.66 | 1.54 | 3.19 | 2.72 | 1.38 |
| | (b) Diluted EPS | 1.53 | 1.66 | 1.54 | 3.19 | 2.72 | 1.38 |

Date: 09.11.2023
Place: Kolkata



For ntc industries limited

Priywart Jariwala
Managing Director
DIN: 09148113





ntc industries limited

Reg. Off: 149, B.T. Road, Kamarhati, Kolkata - 700058

(Rs. In lakhs)

| Statement of Consolidated Un-Audited Financial Results for the Quarter and Half year Ended 30th September, 2023 | | | | | | | |
|---|--|----------------|----------------|----------------|-----------------|----------------|------------|
| Sl. No. | Particulars | Consolidated | | | | | |
| | | Quarter ended | | | Half Year Ended | | Year ended |
| | | 30.09.2023 | 30.06.2023 | 30.09.2022 | 30.09.2023 | 30.09.2022 | 31.03.2023 |
| | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Audited) | |
| | (Refer Notes Below) | | | | | | |
| 1 | Income from operations | | | | | | |
| | Revenue from Operations | | | | | | |
| | (a) Gross revenue from sales of products | 747.20 | 966.79 | 1491.46 | 1713.99 | 2487.82 | |
| | (b) Other operating income | 318.99 | 325.82 | 344.02 | 644.81 | 663.28 | |
| | Other Income | 189.80 | 186.26 | 129.52 | 376.06 | 272.26 | |
| | Total income | 1256.00 | 1478.87 | 1965.00 | 2734.86 | 3423.36 | |
| 2 | Expenses | | | | | | |
| | (a) Cost of materials consumed | 356.16 | 446.64 | 432.86 | 802.80 | 655.03 | |
| | (b) Purchases of stock-in-trade | 50.30 | 31.12 | 618.07 | 81.42 | 1,086.45 | |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 19.52 | 66.23 | (27.69) | 85.75 | (42.82) | |
| | (d) Excise Duty & GST | 64.03 | 78.54 | 63.02 | 142.56 | 143.24 | |
| | (e) Employee benefits expense | 81.74 | 81.85 | 79.99 | 163.59 | 158.27 | |
| | (f) Finance costs | 11.72 | 9.00 | 9.93 | 20.72 | 24.47 | |
| | (g) Depreciation and amortisation expense | 55.26 | 49.47 | 51.81 | 104.73 | 101.97 | |
| | (h) Other expenses | 276.49 | 303.28 | 350.88 | 579.77 | 590.89 | |
| | Total expenses | 915.23 | 1066.12 | 1578.87 | 1981.35 | 2717.50 | |
| 3 | Profit/(Loss) before Exceptional Items (1-2) | 340.77 | 412.74 | 386.13 | 753.51 | 705.86 | |
| 4 | Exceptional Items | | | | | | |
| 5 | Profit/(Loss) before tax (3-4) | 340.77 | 412.74 | 386.13 | 753.51 | 705.86 | |
| 6 | Tax expense | 47.44 | 65.12 | 55.67 | 112.56 | 81.83 | |
| | (a) For current income tax | 94.27 | 65.12 | 55.67 | 159.39 | 81.83 | |
| | (b) Tax adjustments for earlier years | (46.83) | - | - | (46.83) | - | |
| | (c) For Deferred Tax | - | - | - | - | 40.41 | |
| 7 | Net Profit / (Loss) for the period (5-6) | 293.33 | 347.62 | 330.46 | 640.95 | 624.03 | |
| 8 | Other Comprehensive Income | (45.99) | 251.87 | 82.53 | 205.88 | 15.12 | |
| 9 | Total Comprehensive Income (7+8) | 247.34 | 599.50 | 412.99 | 846.83 | 639.15 | |
| 10 | Paid-up equity share capital (Face Value of Rs.10/- each) | 1194.40 | 1194.40 | 1194.40 | 1194.40 | 1194.40 | |
| 11 | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | | | | | 7869.25 | |
| 12 | Earnings per share (EPS) in Rs. | | | | | | |
| | (a) Basic EPS | 2.46 | 2.91 | 2.77 | 5.37 | 5.22 | |
| | (b) Diluted EPS | 2.46 | 2.91 | 2.77 | 5.37 | 5.22 | |

Notes :

- The financial results of the Company has been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs and as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 pursuant to Section 133 of the Companies Act, 2013 read with relevant rules and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above Unaudited Financial Results for the quarter and half year ended 30th September, 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 9th November, 2023. Limited Review of the Unaudited Financial Results for the quarter and half year ended 30th September, 2023, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Calculation of Deferred tax will be made at the year end.
- Effect of defined benefit obligation will be considered at the year end.
- The figure for the quarter ended 30th September, 2023 are the balancing figures between the Un-audited financial result for the half year ended 30th September, 2023 and the published financial result for the 3 months ended 30th June, 2023.
- There were no exceptional items during the quarter.
- The CEO and CFO certificate in respect of the above result in terms of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
- To facilitate comparison, figures of previous years/quarters have been re-grouped/re-arranged/re-classified, wherever necessary.
- These results will be made available on the Company's website www.ntcind.com and websites of BSE Limited www.bseindia.com and CSE Limited www.cseindia.com.
- The Hon'ble High Court at Calcutta vide its order dated 19.12.2022 has dismissed the Civil Suit no. CS/189 of 1999 filed by Duncan Industries Limited against the Company, for default of Non appearance. No financial impact of the said dismissal has yet been recognised in the financial results of the Company.

Date: 09.11.2023
Place: Kolkata





ntc industries limited
Reg. Off: 149, B.T. Road, Kamarhati, Kolkata - 700058

Statement of Unaudited Segment-wise Revenue, Results, Assets and Liabilities for the Quarter Ended 30.09.2023 (Standalone)

(Rs. In lakhs)

| Particulars | Quarter ended | | | Half Year Ended | | Year ended |
|---|---------------|--------------|--------------|-----------------|--------------|------------|
| | 30.09.2023 | 30.06.2023 | 30.09.2022 | 30.09.2023 | 30.09.2022 | 31.03.2023 |
| | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Audited) |
| 1. Segment Revenue | | | | | | |
| (a) FMCG - Cigarettes | 685.37 | 916.08 | 763.48 | 1601.45 | 1225.01 | 1828.07 |
| - Others | 62.14 | 50.97 | 55.72 | 113.11 | 157.44 | 285.53 |
| (b) Rental Income | 86.11 | 102.78 | 114.40 | 188.89 | 225.60 | 457.13 |
| (c) Sale of Cylinder | 0.00 | - | 672.61 | 0.00 | 1106.05 | 1747.66 |
| Gross revenue from sale of product and services | 833.62 | 1,069.83 | 1606.21 | 1903.45 | 2714.10 | 4318.39 |
| 2. Segment Results | | | | | | |
| (a) FMCG - Cigarettes | 77.09 | 170.91 | 106.03 | 248.01 | 145.01 | -246.77 |
| - Others | 6.21 | 5.10 | 5.26 | 11.31 | 15.74 | 28.55 |
| (b) Rental Income | 72.19 | 87.36 | 102.02 | 159.55 | 202.98 | 397.28 |
| (c) Sale of Cylinder | 0.00 | - | 25.87 | 0.00 | 42.54 | 67.22 |
| Profit before tax | 155.49 | 263.37 | 239.19 | 418.86 | 406.27 | 246.28 |
| 3. Segment Assets | | | | | | |
| (a) FMCG - Cigarettes | 3072.89 | 2736.71 | 3249.62 | 3072.89 | 3249.62 | 2959.84 |
| - Others | - | - | 0.00 | 0.00 | 0.00 | - |
| (b) Rental Income | 98.90 | 98.90 | 98.90 | 98.90 | 98.90 | 98.90 |
| (c) Sale of Cylinder | - | - | 0.00 | 0.00 | 0.00 | - |
| Unallocated | 5307.20 | 4924.45 | 5357.43 | 5307.20 | 5357.43 | 4910.23 |
| Total Assets | 8478.99 | 7760.06 | 8705.95 | 8478.99 | 8705.95 | 7968.97 |
| 4. Segment Liabilities | | | | | | |
| (a) FMCG - Cigarettes | 1793.24 | 1238.80 | 1878.34 | 1793.24 | 1878.34 | 1897.85 |
| - Others | - | - | 0.00 | - | 0.00 | - |
| (b) Rental Income | - | - | 0.00 | - | 0.00 | - |
| (c) Sale of Cylinder | - | - | 575.42 | - | 575.42 | - |
| Unallocated | - | - | 0.00 | - | 0.00 | - |
| Total Liabilities | 1793.24 | 1238.80 | 2453.76 | 1793.24 | 2453.76 | 1897.85 |



Date: 09.11.2023
Place: Kolkata

For ntc industries limited

PDS
Priyawart Jariwala
Managing Director
DIN: 09148113





ntc industries limited
Reg. Off: 149, B.T. Road, Kamarhati, Kolkata - 700058

Statement of Unaudited Segment-wise Revenue, Results, Assets and Liabilities for the Quarter and Half Year Ended 30.09.2023 (Consolidated)

(Rs. In lakhs)

| Particulars | Quarter ended | | | Half Year Ended | | Year ended |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 30.09.2023 | 30.06.2023 | 30.09.2022 | 30.09.2023 | 30.09.2022 | 31.03.2023 |
| | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Audited) |
| 1. Segment Revenue | | | | | | |
| (a) FMCG - Cigarettes | 685.37 | 916.08 | 763.48 | 1601.45 | 1225.01 | 1828.07 |
| - Others | 62.14 | 50.97 | 55.72 | 113.11 | 157.44 | 285.53 |
| (b) Rental Income | 318.69 | 325.55 | 343.68 | 644.24 | 662.60 | 1361.70 |
| (c) Sale of Cylinder | - | - | 672.61 | - | 1106.05 | 1747.66 |
| Gross revenue | 1066.20 | 1292.60 | 1835.49 | 2358.80 | 3151.10 | 5222.96 |
| 2. Segment Results | | | | | | |
| (a) FMCG - Cigarettes | 39.99 | 111.80 | 23.69 | 151.79 | 7.59 | -468.88 |
| - Others | 6.21 | 5.10 | 5.26 | 11.31 | 15.74 | 16.59 |
| (b) Rental Income | 294.57 | 295.84 | 331.30 | 590.41 | 639.98 | 1264.03 |
| (c) Sale of Cylinder | - | - | 25.87 | - | 42.54 | 67.22 |
| Profit before tax | 340.77 | 412.74 | 386.12 | 753.51 | 705.85 | 878.96 |
| 3. Segment Assets | | | | | | |
| (a) FMCG - Cigarettes | 3143.16 | 2803.91 | 3249.62 | 3131.13 | 3249.62 | 2959.84 |
| - Others | - | - | - | - | - | - |
| (b) Rental Income | 2831.99 | 2831.99 | 2799.62 | 2831.99 | 2799.62 | 2831.99 |
| (c) Sale of Cylinder | - | - | - | - | - | - |
| Unallocated | 6144.67 | 5631.11 | 5792.48 | 6144.67 | 5792.48 | 5546.04 |
| Total Assets | 12119.82 | 11267.01 | 11841.72 | 12107.79 | 11841.72 | 11337.87 |
| 4. Segment Liabilities | | | | | | |
| (a) FMCG - Cigarettes | 1793.24 | 1238.80 | 1878.34 | 1793.24 | 1878.34 | 1897.84 |
| - Others | - | - | - | - | - | - |
| (b) Rental Income | 556.44 | 544.89 | 491.18 | 556.44 | 491.18 | 556.21 |
| (c) Sale of Cylinder | - | - | 575.42 | - | 575.42 | - |
| Unallocated | - | - | - | - | - | - |
| Total Liabilities | 2349.68 | 1783.69 | 2944.94 | 2349.68 | 2944.94 | 2454.05 |



Date: 09.11.2023
Place: Kolkata

For ntc industries limited

PDS
Priyawart Jariwala
Managing Director
DIN: 09148113





ntc industries limited

Reg. Off: 149, B.T. Road, Kamarhati, Kolkata - 700058

e-mail ID: info@ntcind.com, Website: www.ntcind.com, CIN No.: L70109WB1991PLC053562

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. in lakhs)

| Sl.No. | Particulars | Standalone | | Consolidated | |
|-----------|---|-------------------------|-------------------------|-------------------------|-------------------------|
| | | For the half year ended |
| | | 30th September, 2023 | 30th September, 2022 | 30th September, 2023 | 30th September, 2022 |
| A. | Cash flow from operating activities : | | | | |
| | Net profit before tax | 418.86 | 406.26 | 753.51 | 705.85 |
| | Adjustments for | | | | |
| | Depreciation | 35.03 | 32.28 | 104.73 | 101.97 |
| | Interest paid | 20.70 | 24.44 | 20.72 | 24.44 |
| | (Profit) / Loss on sale of property, plant & equipment | (0.97) | (2.87) | (0.97) | (2.87) |
| | Interest received | (222.41) | (243.86) | (251.40) | (257.23) |
| | Provision of gratuity | 12.00 | - | 12.00 | - |
| | | (155.66) | (190.01) | (114.91) | (133.70) |
| | Operating profit before working capital changes | 263.20 | 216.25 | 638.60 | 572.15 |
| | Increase / (Decrease) in inventories | 86.34 | (234.21) | 86.34 | (234.21) |
| | (Increase) / Decrease in trade receivables | (93.61) | (161.66) | (105.79) | (161.66) |
| | (Increase) / Decrease in short term loans to body corporate | (342.04) | (389.46) | (342.04) | (471.42) |
| | (Increase) / Decrease in other current assets | (54.94) | 6.07 | (254.83) | 45.72 |
| | (Increase) / Decrease in borrowings | (26.92) | 58.48 | (26.92) | 44.85 |
| | Increase / (Decrease) in trade payables | 35.10 | 744.99 | 35.10 | 744.99 |
| | (Increase) / Decrease in other payables | (31.79) | (5.45) | (53.16) | (10.27) |
| | | (427.85) | 18.75 | (661.30) | (42.01) |
| | Cash generated from/(used in) operations | (164.65) | 235.00 | (22.70) | 530.14 |
| | Less: Direct taxes (paid) / refunds including interest (net) | (67.83) | (14.16) | (112.36) | (89.80) |
| | Less: Gratuity paid | (35.30) | - | (35.30) | - |
| | Net cash generated from/(used in) operating activities | (267.77) | 220.84 | (170.36) | 440.34 |
| B. | Cash flow from investing activities : | | | | |
| | Increase / (Decrease) in capital work in progress | (12.09) | (146.55) | (124.17) | (382.21) |
| | Increase / (Decrease) in property, plant & equipment | (33.30) | 3.00 | (38.24) | 3.00 |
| | Investment in optionally converted debenture | (50.00) | - | (50.00) | - |
| | Deposits made | - | (0.39) | - | (0.39) |
| | Interest received | 222.41 | 243.86 | 251.40 | 257.23 |
| | Net cash generated from/(used in) investing activities | 127.02 | 99.91 | 38.99 | (122.37) |
| C. | Cash flow from financing activities : | | | | |
| | Interest paid | (20.70) | (24.44) | (20.72) | (24.44) |
| | Net cash generated from/(used in) financing activities | (20.70) | (24.44) | (20.72) | (24.44) |
| | Net increase/(decrease) in cash and cash equivalents (A+B+C) | (161.45) | 296.31 | (152.09) | 293.53 |
| | Cash and cash equivalents -Opening balance | 251.89 | 117.87 | 273.66 | 132.43 |
| | Cash and cash equivalents -Closing balance | 90.44 | 414.18 | 121.57 | 425.96 |
| | CLOSING CASH AND CASH EQUIVALENTS COMPRISE: | | | | |
| | Balances with bank | 90.36 | 414.18 | 120.99 | 425.75 |
| | Cash on hand | 0.09 | 0.00 | 0.58 | 0.21 |
| | | 90.44 | 414.18 | 121.57 | 425.96 |

Date: 09.11.2023
Place:Kolkata

for ntc industries limited



Priyawart Jariwala
Managing Director
DIN: 09148113





ntc industries limited

Reg. Off: 149, B.T. Road, Kamarhati, Kolkata - 700058

e-mail ID: info@ntcind.com, Website: www.ntcind.com, CIN No.: L70109WB1991PLC053562

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In lakhs)

| Particulars | Standalone | | Consolidated | |
|---|-----------------------------|-------------------------|-----------------------------|-------------------------|
| | As at September 30, 2023 | As at March 31, 2023 | As at September 30, 2023 | As at March 31, 2023 |
| ASSETS | | | | |
| 1. Non-current assets | | | | |
| (a) Property, Plant and equipment | 806.18 | 806.80 | 2,802.33 | 2,867.72 |
| (b) Capital work-in-progress | 16.36 | 4.27 | 712.99 | 588.82 |
| (c) Other Intangible Assets | 0.72 | 0.85 | 0.72 | 0.85 |
| (d) Financial assets | | | | |
| (i) Investment | 732.38 | 476.50 | 728.38 | 472.50 |
| (e) Deferred tax assets (net) | 4.16 | 4.16 | 4.16 | 4.16 |
| (f) Other non-current assets | 356.06 | 356.06 | 356.06 | 356.06 |
| Total non-current assets | 1,915.86 | 1,648.64 | 4,604.63 | 4,290.10 |
| 2. Current assets | | | | |
| (a) Inventories | 616.13 | 702.47 | 616.13 | 702.47 |
| (b) Financial Assets | | | | |
| (i) Trade receivable | 553.51 | 459.90 | 624.94 | 519.14 |
| (ii) Cash and cash equivalents | 90.44 | 251.89 | 121.57 | 273.66 |
| (iii) Loans | 4,616.66 | 4,274.62 | 5,324.02 | 4,780.90 |
| (c) Other current assets | 686.38 | 631.45 | 816.49 | 771.59 |
| Total current assets | 6,563.13 | 6,320.33 | 7,503.15 | 7,047.77 |
| Total Assets | 8,478.99 | 7,968.97 | 12,107.79 | 11,337.87 |
| EQUITY AND LIABILITIES | | | | |
| 1. Equity | | | | |
| (a) Equity share capital | 1,194.40 | 1,194.40 | 1,194.40 | 1,194.40 |
| (b) Other equity | 5,463.92 | 4,876.73 | 8,536.26 | 7,689.43 |
| Total equity | 6,658.32 | 6,071.13 | 9,730.66 | 8,883.83 |
| 2. Non-current liabilities | | | | |
| (a) Financial Liabilities | | | | |
| (i) Borrowings | 204.05 | 204.84 | 204.05 | 204.84 |
| (b) Provisions | 282.09 | 305.38 | 282.09 | 305.39 |
| Total non-current liabilities | 486.14 | 510.22 | 486.14 | 510.23 |
| 3. Current liabilities | | | | |
| (a) Financial liabilities | | | | |
| (i) Borrowings | 428.58 | 454.71 | 428.58 | 454.71 |
| (ii) Trade payables | | | | |
| (a) Total Outstanding dues of Micro, Small & Medium Enterprises | 50.41 | 49.57 | 50.41 | 49.57 |
| (b) Total Outstanding dues of Creditors Others Than Micro, Small & Medium Enterprises | 119.29 | 85.02 | 119.30 | 137.76 |
| (b) Other current liabilities | 708.82 | 740.62 | 1,171.28 | 1,180.57 |
| (c) Current Tax Liabilities (Net) | 27.44 | 57.70 | 121.41 | 121.21 |
| Total current liabilities | 1,334.53 | 1,387.62 | 1,890.98 | 1,943.82 |
| Total equity and liabilities | 8,478.99 | 7,968.97 | 12,107.79 | 11,337.87 |
| (c) Provisions | 708.82 | - | 1,171.28 | |
| (d) Current Tax Liabilities (Net) | | 57.70 | 93.97 | 121.21 |
| Total current liabilities | 11,377.89 | 10,297.65 | 16,676.01 | 14,842.43 |
| Total equity and liabilities | 11,581.94 | 10,502.49 | 16,880.06 | 15,047.27 |

Date: 09.11.2023
Place: Kolkata

For ntc industries limited



PDS
Priyawart Jariwala
Managing Director
DIN: 09148113

